

SOM DATT FINANCE CORPORATION LTD.

CIN: L65921TS1993PLC188494

February 14, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400001
(Scrip Code: 511571)

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024 under SEBI(Listing Obligations & Disclosures Requirements) Regulation, 2015.

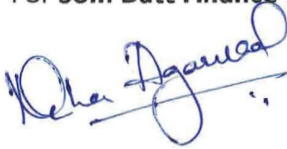
Dear Sir / Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are herewith submitting the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

You are requested to take the above information on your record.

Thanking You,

For **Som Datt Finance Corporation Ltd.**



Neha Agarwal
Company Secretary & Compliance Officer



D. S. TALWAR & CO.

CHARTERED ACCOUNTANTS

S - 58, Greater Kailash-II, New Delhi - 110048

Phone : 46109229

Email : v_dst@yahoo.co.in

Limited Review Report on Unaudited Financial Results for the quarter ended 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 2024 of Som Datt Finance Corporation Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Som Datt Finance Corporation Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of Som Datt Finance Corporation Limited (the 'Company') for the quarter ended December 31 2024 and year to date from 1st April, 2024 to 31st December, 2024 (the 'Statement').
- 2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D.S. Talwar & CO.**

Chartered Accountants

FIRM REGISTRATION NO. 000993N



Shradha Talwar

Shradha Talwar
(Partner)

Membership No. 514698

UDIN: **25514698BMMMUP7923**

Place: New Delhi

Dated: February 14, 2025

Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Financial Results for the Quarter and Nine-Months Ended December 31, 2024

(All amounts are in INR lakhs, except otherwise stated)

Sr. No.	Particulars	Quarter Ended			Nine-Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Un-Audited (Refer Note 5)	Un-Audited (Refer Note 5)	Un-Audited (Refer Note 5)	Un-Audited	Un-Audited	Audited
	Revenue from operations						
(i)	Interest income	-	-	1.23	0.08	1.69	1.90
(ii)	Dividend income	5.46	16.78	12.39	24.40	30.47	38.05
(iii)	Net gain on fair value changes	-	-	435.76	46.02	1,108.46	1,463.01
I	Total revenue from operations	5.46	16.78	449.38	70.50	1,140.62	1,502.95
II	Other income	-	-	-	-	-	-
III	Total income (I+II)	5.46	16.78	449.38	70.50	1,140.62	1,502.95
	Expenses						
(i)	Finance cost	-	-	-	-	-	10.79
(ii)	Net loss on fair value changes	432.22	13.36	-	-	-	-
(iii)	Fees and commission expense	1.37	1.23	1.22	3.94	4.26	7.63
(iv)	Employee benefits expense	53.06	45.66	34.97	146.48	53.49	90.54
(v)	Depreciation and amortization expense	0.20	0.21	0.27	0.71	0.79	1.07
(vi)	Other expenses	30.57	12.52	8.74	50.88	24.70	33.97
IV	Total expenses	517.42	72.98	45.20	202.01	83.24	144.00
V	Profit/(Loss) before exceptional items and tax (III-IV)	(511.96)	(56.20)	404.18	(131.51)	1,057.39	1,358.95
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(511.96)	(56.20)	404.18	(131.51)	1,057.39	1,358.95
	Tax expenses						
(i)	Current tax	(66.48)	(9.81)	184.86	-	184.86	237.52
(ii)	MAT Credit Entitlement	66.48	9.81	(184.86)	-	(184.86)	(237.52)
(iii)	Adjustment of tax relating to earlier years	(0.06)	-	0.06	(0.06)	0.06	0.01
(iii)	Deferred tax	(83.25)	(4.22)	48.44	32.90	121.10	149.21
VIII	Total tax expenses	(83.31)	(4.22)	48.50	32.84	121.17	149.22
IX	Profit/(Loss) for the period (VII-VIII)	(428.65)	(51.98)	355.68	(164.35)	936.22	1,209.73
	Other comprehensive income						
(i)	Items that will not be reclassified to profit or loss in subsequent years:						
	- Remeasurement of post employment benefit obligations	(0.07)	-	-	(0.07)	-	(0.21)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.01	-	-	0.01	-	0.03
X	Total other comprehensive income/(Loss)	(0.06)	-	-	(0.06)	-	(0.18)
XI	Total comprehensive income/ (loss) for the period/ year (IX+X)	(428.71)	(51.98)	355.68	(164.41)	936.22	1,209.56
	Basic/ Diluted Earnings Per Share (FV of ₹10/- each)						
(i)	Basic	(4.28)	(0.52)	3.55	(1.64)	9.35	12.09
(ii)	Diluted	(4.28)	(0.52)	3.55	(1.64)	9.35	12.09

See accompanying notes to financial results.

For D.S. Talwar & CO.

Chartered Accountants

Firm's Registration No.: 000993N

Shradha Talwar

Shradha Talwar

Partner

Membership No.: 514698

Place: New Delhi

Date: February 14, 2025



For and on behalf of the Board of Directors of

Som Datt Finance Corporation Limited

Bhavanam Ruthvik Reddy

Bhavanam Ruthvik Reddy

Whole Time Director & CEO

DIN: 08372627

Place: Hyderabad

Date: February 14, 2025





Som Datt Finance Corporation Limited

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Notes:


- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Som Datt Finance Corporation Limited ("the Company") at their meeting held on February 14, 2025, and are subjected to audit by the statutory auditors.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time. It is also prepared in compliance with the presentation and disclosure requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) read with relevant SEBI circulars.
- 3 The Company is engaged primarily in NBFC business. The operations of the Company fall under 'financing activities' which is considered to be the only reportable segment in accordance with the provisions of Ind AS 108, 'Operating Segments'. The Company operates in a single geographical segment, i.e., 'domestic'.
- 4 Pursuant to the No Objection of RBI's letter dated January 25, 2024, and Special Resolution passed by the shareholders by way of postal ballot on March 14, 2024, the Company had applied to Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi, for shifting of Registered Office from 'National Capital Territory (NCT) of Delhi' to the 'State of Telangana'. The Company received this approval vide Company Application no. AA7280752/13(4)/RD(NR)/2024/3298, and order dated June 24, 2024. Subsequently, post receiving the necessary approvals, the Registered Office has been shifted to "8-2-502/1/A, Ground Floor, JIVI Towers, Road No.7, Banjara Hills, Hyderabad, Telangana - 500034".
- 5 With respect to the above Statement of Financial Results, the figures for the quarters ended December 31, 2024 and 2023, as well as September 30, 2024, were calculated as the difference between cumulative financial results of relevant periods (e.g., nine-months and half-years). All these results, including those for the half-years, were subjected to a limited review by the statutory auditors.
- 6 For the quarters ended December 31, 2024, and September 30, 2024, a net loss on fair value changes has been disclosed under expenses. However, for the other periods, a net gain on fair value changes has been disclosed under revenue from operations.
- 7 Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter and nine-months ended December 31, 2024, are provided below as 'Annexure I'.
- 8 Figures for the previous quarters/periods have been regrouped/reclassified, wherever necessary, to correspond with the current period's classifications/disclosures. There may be minor rounding-off variances as figures are converted into lakhs.

For D.S. Talwar & CO.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: February 14, 2025

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited


Bhavanam Ruthvik Reddy
Whole Time Director & CEO
DIN: 08372627
Place: Hyderabad
Date: February 14, 2025



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Annexure I:

Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Quarter and Nine-Months Ended December 31, 2024

Sr. No.	Particulars	Refer Note Below	Quarter-end	Nine-Months end
1	Debt equity ratio (times)	a	0.0x	0.0x
2	Outstanding redeemable preference shares (quantity and value)		Nil	Nil
3	Net worth (₹ in lakhs)		3,380.85	3,380.85
4	Net profit after tax (before other comprehensive income) (₹ in lakhs)		-428.65	-164.35
5	Net profit after tax (after other comprehensive income) (₹ in lakhs)		-428.71	-164.41
6	Earning per share - Basic (₹)		-4.28	-1.64
7	Earning per share - Diluted (₹)		-4.28	-1.64
8	Total debts to total assets (times)	b	0.0x	0.0x
9	Net profit margin (%)	c	n.m.	n.m.

As the Company is a Non-Banking Financial Company registered with the Reserve Bank of India, the following ratios are not applicable:

Debt service coverage ratio, Interest service coverage ratio, Capital redemption reserve / debenture redemption reserve, Current ratio, Long term debt to working capital, Bad debts to Account receivable ratio, Current liability ratio, Debtors' turnover, Inventory turnover, and Operating margin.

Note:

- a Debt equity ratio = Total Borrowing / Total Equity
 - b Total debts to total assets = Total Borrowing / Total Assets
 - c Net profit margin = Net profit after tax before other comprehensive income / Total Income
- *n.m : Not Meaningful

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Bhavanam Ruthvik Reddy
Whole Time Director & CEO
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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC.: **Not Applicable**
- C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): **Not Applicable**

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Bhavanam Ruthvik Reddy
Whole Time Director & CEO
DIN: 08372627
Place: Hyderabad
Date: February 14, 2025

